

Message Text

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ACTION L-03

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SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. CAMEROON IS PART OF AN ECONOMIC ENTITY, THE CENTRAL AFRICAN CUSTOMS AND ECONOMIC UNION (UDEAC), WHICH INCLUDES THE POPULAR REPUBLIC OF CONGO, GABON, AND THE CENTRAL AFRICAN EMPIRE. THESE FOUR COUNTRIES FORM ONE SINGLE CUSTOMS TERRITORY, WITHIN WHICH THE FREE CIRCULATION OF PERSONS, GOODS, MERCHANDISE, CAPITAL AND SERVICES IS ENSURED. THE UDEAC, THEREFORE, HAS ONLY ONE TARIFF. NO MEMBER STATES MAY INSTITUTE AMONG THEMSELVES ANY IMPORT OR EXPORT DUES OR TAXES.

2. ALL GOODS IMPORTED FROM NON-UDEAC MUST PAY THE FOLLOWING IMPORTATION DUTIES: (1) THE CUSTOMS DUTY, OR COMMON EXTERNAL TARIFF APPLIES TO ALL MERCHANDISE, OF WHATEVER ORIGIN: RATE 5 PER CENT TO 20 PER CENT, (2) THE ENTRANCE DUTY APPLIES TO THE CIF OR CAF VALUE OF ANY MERCHANDISE, OF WHATEVER ORIGIN: RATE 15 PER CENT TO 70 PER CENT, (3) THE TAX ON TURNOVER AT IMPORT, BASIS FOR IMPOSITION OF THIS TAX IS THE CAF VALUE OF THE MERCHANDISE. RATE: CUMULATIVE 10 PER CENT OF THE CUSTOMS DUTY AND ENTRANCE DUTY: (4) THE COMPLIMENTARY TAX IS LEVIED ON THE BASIS OF THE CAF VALUE OF THE IMPORTED MERCHANDISE. ITS RATE VARIES FROM ONE COUNTRY TO ANOTHER. IN CAMEROON, THE RATE IS SITUATED BETWEEN 5 PER CENT AND 40 PERCENT.
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3. MOST OF THE DUTIES ARE AD VALOREM RATES, ASSESSED ON THE WHOLE SALE MARKET VALUE OF THE GOODS IN THE COUNTRY OF ORIGIN PLUS ALL COSTS AND EXPENSES INCURRED UP TO THE TIME OF THEIR ARRIVAL IN A CAMEROONIAN PORT. FOR IMPORTED GOODS CHARGEABLE WITH DUTY BY WEIGHT (I.E. SPECIFIC), THE DUTY IS LEVIED ON THE NET WEIGHT UNLESS OTHERWISE SPECIFIED IN THE TARIFF. IMPORT DUTIES ON AD VALOREM GOODS

AND OTHER TAXES ARE BASED ON C.I.F. (COST, INSURANCE, FREIGHT) VALUES. CAMEROON USES THE BRUSSELS TARIFF NOMENCLATURE (BTN) FOR CLASSIFYING PRODUCTS.

4. THE RATE OF EXPORTATION DUTIES DEPENDS ON THE RULING OF EACH GOVERNMENT. AS FOR CAMEROON, THESE RATES VARY BETWEEN ZERO AND 42 PER CENT. INDUSTRIAL PRODUCTS INTENDED FOR EXPORT ONLY INCUR A LEVY OF 2 PER CENT: THIS DUTY MAY EVEN BE NIL, OR REDUCED, AS SOON AS THE ENTERPRISE IS APPROVED BY THE CODE OF INVESTMENTS. (EMB NOTE: ALL OF THE AFOREMENTIONED PERCENTAGES CLEANED FROM PUBLICATIONS FURNISHED BY THE MINISTRY OF ECONOMIC AFFAIRS.)

5. ACCORDING TO THE DIRECTOR OF CIVIL AVIATION, NO TAXES, FEES OR CHARGES ARE REQUIRED FROM FOREIGN AIRCRAFT ENTERING OR PASSING THROUGH CAMEROON'S AIRSPACE. THE ONLY FORMALITY THAT MUST BE PERFORMED BY THE OWNERS OF SUCH AIRCRAFT IS TO OBTAIN AN AUTHORIZATION FROM THE GOVERNMENT OF CAMEROON. THE DIRECTOR SAID THE WORD "TAX" IS NOT APPROPRIATE IN THIS CONTEXT, FEES AND CHARGES ARE RATHER, PAID FOR AIRPORT FACILITIES RENDERED TO VISITING AIRCRAFT IN CAMEROONIAN AIRPORTS. IN THIS RESPECT, ALL COMMERCIAL, PRIVATE, AND OFFICIAL AIRCRAFT (INCLUDING FOREIGN OFFICIAL EXECUTIVE CARRIERS) MUST PAY FOR LANDING AND GROUND SERVICES. THESE CHARGES ARE INCLUDED IN AN INTERNATIONAL MANUAL OF AIRPORT AND NAVIGATION FACILITY TARIFFS, REF. DOC 7100-AT/707, WHICH INCLUDES ALL COUNTRIES OF THE WORLD.

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6. THE DIRECTOR OF THE CAMEROON HARBOR CORPORATION (DOUALA) INFORMED EMB YAOUNDE THAT ALL FOREIGN SHIPS WITHOUT EXCEPTION MUST PAY REQUIRED FEES AND CHARGES FOR SERVICES RECEIVED WHEN DOCKING AT CAMEROONIAN HARBORS. THESE CHARGES INCLUDE DOCKING, WAREHOUSING, ETC.

7. BOTH DIRECTORS ADVISED THE EMBASSY THAT NO PREFERENTIAL OR RECIPROCAL CONSIDERATION IS GIVEN TO FOREIGN FLAG CARRIERS. THERE ARE, HOWEVER, VARIOUS BI-LATERAL AGREEMENTS, NAMELY WITH NEIGHBOURING COUNTRIES, (NIGERIA, CHAD) WHICH EXPEDITE EXPORT-IMPORT PROCEDURES AND REQUIREMENTS.

8. THERE IS NO FOREIGN RAILROAD COMMERCE AND LITTLE INTERNATIONAL TRUCKING. THUS THERE IS NO INDICATION OF ANY FORM OF TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE AS CONTEMPLATED IN REFTEL.
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